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N THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Original) A semiconductor device comprising:
- a semiconductor substrate;
- a field area on the semiconductor substrate having a semiconductor insulating layer;
 - a plurality of active areas adjacent to the field area;
- a first active area including a first FET (Field-Effect Transistor) and a second FET forming a circuit for outputting an output signal based on an input signal;
- a second active area adjacent to the first active area across a field area on the side of the first FET;
- a third active area adjacent to the first active area across a field area on the side of the second FET;
 - a fourth active area; and
- a fifth active area adjacent to the fourth active area across a field area, wherein:

the difference between the distance between the first and second active areas and the distance between the first and third active areas is set smaller than the difference between the distance between the first and second active areas and the distance between the fourth and fifth active areas.

- 2. (Original) A semiconductor device comprising:
- a semiconductor substrate;

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a field area on the semiconductor substrate having a semiconductor insulating layer;

a plurality of active areas adjacent to the field area;

a first active area including a first FET and a second FET forming a circuit for receiving an input signal and outputting an output signal corresponding to the input signal;

a second active area adjacent to the first active area across a field area on the side of the first FET; and

a third active area adjacent to the first active area across a field area on the side of the second FET, wherein:

the distance between the first and second active areas is set equal within the extent of error to the distance between the first and second active areas.

3. - 9. (Cancelled)

- 10. (Original) The semiconductor device as claimed in claim 1, wherein gate length of at least one of the FETs is 0.25 μ m or less.
- 11. (Original) The semiconductor device as claimed in claim 1, wherein the circuit is one selected from a differential amplifier circuit, a current mirror circuit, a switched capacitor circuit and a constant current/voltage circuit.
- 12. (Original) A method for manufacturing a semiconductor device, comprising the steps of:

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a step for forming a field area having a semiconductor insulating layer on a semiconductor substrate and forming at least first through fifth active areas which

are arranged adjacently via the field area:

a step for forming a first FET in part of the first active area on the side of the

second active area and forming a second FET in part of the first active area on the

side of the third active area; and

a step for forming a circuit including the first and second FETs which outputs

an output signal based on an input signal, wherein:

the difference between the distance between the first and second active areas

and the distance between the first and third active areas is set smaller than the

difference between the distance between the first and second active areas and the

distance between the fourth and fifth active areas.

13. – 15. (Cancelled)

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